

LSU AT ALEXANDRIA

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2003

ANALYSIS C-2B1

	Total	Union	Bookstore	Sauce Piquante	LSUA Tiger	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Child Care Center
Operating revenues:									
Sales and services	\$ 2,130,665	\$ 164,461	\$ 1,583,174	\$ 70	\$ -	\$ 120,978	\$ 97,399	\$ -	\$ 164,583
Fee allocations	235,407	124,083	-	14,612	5,474	-	-	36,495	54,743
Total	2,366,072	288,544	1,583,174	14,682	5,474	120,978	97,399	36,495	219,326
Less cost of goods sold	1,422,251	78,964	1,336,785	-	-	6,502	-	-	-
Total operating revenues	943,821	209,580	246,389	14,682	5,474	114,476	97,399	36,495	219,326
Operating expenditures:									
Salaries	184,691	2,798	37,332	-	-	40,276	-	-	104,285
Wages	228,197	87,542	70,878	3,704	2,421	31,095	1,849	-	30,708
Related benefits	97,596	18,130	37,335	-	-	9,923	457	-	31,751
Travel	5,129	88	2,718	-	-	-	-	-	2,323
Supplies and expense	273,389	44,483	75,263	25,053	4,742	28,058	67,166	-	28,624
Debt service	-	-	-	-	-	-	-	-	-
Utilities	40,392	23,229	7,240	351	340	1,980	486	-	6,766
Depreciation expense	16,936	560	9,695	-	-	2,331	4,350	-	-
Total operating expenditures	846,330	176,830	240,461	29,108	7,503	113,663	74,308	-	204,457
Excess of operating revenues over operating expenditures	97,491	32,750	5,928	(14,426)	(2,029)	813	23,091	36,495	14,869
Other revenues:									
Interest on investments	20,782	2,184	8,388	539	1,272	4,042	1,080	3,040	237
Excess of revenues over expenditures	\$ 118,273	\$ 34,934	\$ 14,316	\$ (13,887)	\$ (757)	\$ 4,855	\$ 24,171	\$ 39,535	\$ 15,106

**LSU AT ALEXANDRIA
AUXILIARY ENTERPRISES**

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**STATEMENT OF NET ASSETS
JUNE 30, 2003**

ANALYSIS C-2B1

	Total	Union	Bookstore	Sauce Piquante	LSUA Tiger	Golf Course	Duplicating and Copy Service	Parking, Street, & Safety	Child Care Center
Assets:									
Cash and investments	\$ 1,494,297	\$ 184,828	\$ 625,943	\$ 35,115	\$ 114,713	\$ 371,857	\$ 113,389	\$ 43,335	\$ 5,117
Accounts receivable	153,700	4,178	145,575	-	-	403	1,302	-	2,242
Inventories	470,641	12,600	458,041	-	-	-	-	-	-
Total assets	2,118,638	201,606	1,229,559	35,115	114,713	372,260	114,691	43,335	7,359
Liabilities:									
Accounts payable	55,226	2,694	45,983	-	-	2,220	3,679	-	650
Deferred revenue	39,608	20,315	-	2,390	896	-	-	5,975	10,032
Total liabilities	94,834	23,009	45,983	2,390	896	2,220	3,679	5,975	10,682
Net assets	\$ 2,023,804	\$ 178,597	\$ 1,183,576	\$ 32,725	\$ 113,817	\$ 370,040	\$ 111,012	\$ 37,360	\$ (3,323)

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2003**

Fund balances:									
Operating fund balance -									
Balances at July 1	\$ 2,019,007	\$ 84,359	\$ 1,131,388	\$ 43,273	\$ 107,808	\$ 349,578	\$ 62,787	\$ 254,461	\$ (14,647)
Revenues over/(under) expenditures	118,273	34,934	14,316	(13,887)	(757)	4,855	24,171	39,535	15,106
Net transfers (to) / from:									
Restricted fund	(2,675)	-	(2,675)	-	-	-	-	-	-
Unexpended plant fund	(263,046)	-	-	-	-	-	-	(256,636)	(6,410)
Current fund balance	1,871,559	119,293	1,143,029	29,386	107,051	354,433	86,958	37,360	(5,951)
Equipment renewals and replacements									
Balances at July 1	135,309	58,744	30,852	3,339	6,766	13,276	19,704	-	2,628
Depreciation charges transferred	16,936	560	9,695	-	-	2,331	4,350	-	-
Current fund balance	152,245	59,304	40,547	3,339	6,766	15,607	24,054	-	2,628
Total fund balances	2,023,804	178,597	1,183,576	32,725	113,817	370,040	111,012	37,360	(3,323)